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MONTANA

VOLUNTEER FIREFIGHTERS' COMPENSATION ACT HANDBOOK



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Contacting the MPERA

If you have any questions about the VFCA, call or e-mail us or visit our website.

Helena Office

<i>Telephone</i>	<i>Mailing Address</i>	<i>Office Address</i>
1-877-275-7372 406-444-3154	P.O. Box 200131 Helena MT 59620-0131	100 North Park Ave. Helena MT 59620

E-Mail

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If you don't know who to contact, e-mail our "front desk" and we'll forward your question to the right person: **Mpera@state.mt.us**

Web Site

Find us on the web at:

<http://www.discoveringmontana.com/doa/perb>
or look for Public Employee Retirement Administration under the State Government Agency listing on the State of Montana's home page at:

<http://www.discoveringmontana.com/css/default.asp>

MPERA Mission Statement



The Montana Public Employee Retirement Administration will efficiently provide quality benefits, education and service to help our plan members and beneficiaries achieve a quality retirement.

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Preface

This *Volunteer Firefighters' Compensation Act (VFCA) Handbook* is a general summary of the benefits provided by the Volunteer Firefighters' Compensation Act. It is intended to provide a general idea of benefits and to acquaint members with the VFCA. Every effort has been made to ensure the contents agree with the law and rules. The law and its interpretation can change, so this handbook may become outdated after publication. This handbook is not a final source of the law and rules. **IT SHOULD NOT BE TAKEN AS FINAL LEGAL AUTHORITY.** Information in this handbook is based on 2001 law. Benefits are based on the law in effect at the time of your termination from service; thus, some information found here may not apply in specific cases. If this handbook differs with law or rules as the Board interprets them, the law or rules will apply. This handbook replaces all previous VFCA member handbooks.

Montana Code

The law governing the VFCA may be found in Title 19, Chapters 2 and 17 and Title 7, Chapter 33, Montana Code Annotated (MCA). The MCA is available on line at: <http://www.leg.state.mt.us/services/legal/laws.htm>

References to the pertinent sections of the MCA and Administrative Rules of Montana (ARM) are provided in parenthesis throughout this publication.

Introduction

The Volunteer Firefighters' Compensation Act (VFCA) is a public pension plan for volunteer firefighters who are members of eligible volunteer fire companies in unincorporated areas, towns, or villages under the laws of the State of Montana. In 1965, the Legislature created the VFCA to grant retirement, disability, and death benefits to plan members and their beneficiaries.

The Public Employees' Retirement Board (Board) is an independent, seven-member board, appointed by the Governor to administer the VFCA, seven other defined benefit retirement systems, and the State's Deferred Compensation Plan. The Montana Public Employee Retirement Administration (MPERA) does the day-to-day work. This handbook uses the terms "we," "us," the MPERA, and the Board interchangeably.

Because volunteer firefighters receive no pay for their services, they do not contribute to the VFCA Pension Trust Fund. Two sources of income are available to the pension trust fund: payments from the state, and income from investing the pension trust fund. Income earned from investing the pension trust fund is reinvested in the fund. Only the Board may authorize payment from the pension trust fund. Current law limits payments from the VFCA fund. Authorized payments include: claims or benefits paid to members and survivors; supplemental insurance for qualified fire companies; and administrative costs. In addition, the Board must pay administrative expenses from the investment earnings. (§§ 19-17-106, 301, and 302, MCA)

Every two years, an actuary must rate the trust fund's capability to pay the benefits earned by members. Based on the strength of the fund and the actuary's advice, the Board may initiate increases in benefits. Benefits are set by law, and only the Legislature may change them. Before each legislative session, the Board will review the sufficiency of the benefits and advise the Legislature. (§19-17-107, MCA)

Section I: Fire Companies

1. Qualifications

For a fire company to have a qualified status with the MPERA, documents must be sent to the MPERA that verify that the requirements have been met. The following information is required:

- a. A copy of the meeting minutes from the County Commissioners or governing board establishing the fire district.
- b. Identification of the portion of the fire district serviced by the company.
- c. A statement from the county clerk stating the population **and** that the fire district is located in an unincorporated area.
- d. The fire company's asset valuation (equipment and buildings).
- e. The fire company's name.
- f. The fire company's list of officers.
- g. The fire company's insurance rating.

2. Required Filing

County Clerk

The presiding officer or secretary must file a **list of all current year members** with the county clerk by September 1 of each year. This certificate must also include the following information:

- a. Date the fire company was organized.
- b. Name of the company.
- c. List of officers, and role of active and honorary members.

The MPERA

Each year, the chief or presiding officer of a fire company must file **an annual certificate** of membership and fire company eligibility

with the MPERA. The certificate is a turnaround document prepared by the MPERA and mailed after June 1 to all qualified fire companies on file. Each fire company's chief or presiding officer must complete and verify the birth date, Social Security Number, and entry date of each member, on the certificate. **Only members that received at least 30 hours of training and served for the entire fiscal year are eligible for credit.**

The **original** certificate must be **notarized** and returned to the MPERA between July 1 and September 1. Certificates will be kept on file at the MPERA to verify a member's service and eligibility for benefits. Fire companies are required to properly document training to ensure all members receive credit for their service. The annual certificate must supply the following information:

- a. The chief's or presiding officer's signature, which confirms:
 1. A formal training program was available and all listed members completed at least 30 hours of training.
 2. Listed members served with the company during the entire fiscal year (July 1 to June 30).
 3. Equipment and buildings owned by the company were maintained in useable condition and valued at \$12,000 or more.
 4. The Board of Fire Underwriters rated the company or district in class five through ten for insurance premium rates. (§ 19-17-108, MCA)
- b. The date the fire company was organized.
- c. Full name, Social Security Number, birth date, and service entry date for each member completing 30 hours of training. (List only those members who served with the company for the entire fiscal year and completed 30 hours of training.)
- d. In accordance with law, each fire company is limited to 28 members when filing the annual certificate. [§7-33-2311(3), MCA]

3. Supplemental Insurance

Fire companies are encouraged to carry supplemental medical insurance to provide benefits to members who are injured or who die in the line of duty. To help pay the cost of supplemental insurance, the trust fund will pay \$75 for each unit of motorized mobile fire-fighting equipment. Total payment to each fire company may not exceed \$150 per year. (§ 19-17-103, MCA)

Every October, the MPERA will send the Supplemental Group Insurance Payments Application form to each fire company on file. To qualify for the payment, the company must return the form to the MPERA by December 31 and include the following information:

- a. The number of mobile units.
- b. Proof of other insurance.
- c. A certified copy of the list of **all** members filed by the chief/presiding officer with the county clerk on or before September 1.

A member must be included on the current list of membership filed with the county clerk at the time of illness, injury or death to receive any medical or funeral payments. The chief should file a new list of members with the county clerk whenever the membership changes. The MPERA must have on file a current certified list of members before payment of a firefighter's medical or funeral expenses can be paid.

4. Formal Training Program

Training must be available for all members. The course or plan of instruction for this training program must include at least 30 hours of instruction per year per member. The training will include matters pertaining to firefighting. The chief or designated officer shall supervise the operation of the program. Qualified training does **not** include business meetings, fire hall or vehicle maintenance, or emergency calls. (§ 7-33-2313(2), MCA)

Section II: Membership

The duties of the volunteer firefighter include activities authorized by an officer of the fire company which include travel to, participation in, and return from calls for the following: fire protection; medical assistance; search and rescue assistance; and calls for assistance to protect individual or public health and safety. It also includes travel to and participation in fire company meetings; training; and, public service activities, such as parades.

1. Annual Certificate

The chief or presiding officer of each fire company must file an annual certificate with the MPERA, between July 1 and September 1 of each year. This certificate certifies that each member receiving credit was an active member for the full fiscal year and received 30 hours of training for the fiscal year. According to law, each fire company is limited to 28 members when filing the annual certificate.

2. Contributions

Member Contributions

Because volunteer firefighters who are members of the VFCA receive no pay for their services they do not contribute to the VFCA trust fund.

State Contributions

Once each year, the state pays the trust fund 5% of certain insurance premium taxes collected during the year. (§ 19-17-301, MCA)

3. Credit for Service

The member must be a qualified member for the year reported on the annual certificate filed with the MPERA. Members receive one year of credit for each full fiscal year the member belongs to a qualified company and completes at least 30 hours of documented formal training. To earn one year of credit for a fiscal year, a member must serve **with the same fire company** for an entire fiscal year. A fiscal year begins July 1 and ends June 30 of the following year. One year of credit is the smallest unit of service a member may earn. Service for part of a fiscal year does not count toward a member's total service.

Credit for Qualified Service

When a member applies for retirement, the MPERA will review the member's entire career to ensure proper credit is granted for all qualified service.

To qualify for a year of service the following criteria must be met by the fire company and the member:

- a. The fire company must meet all qualifications listed on pages 7 - 9.
- b. The member must be listed on the annual certificate filed with the MPERA.
- c. Each member must complete at least **30 hours** of training during the fiscal year to qualify the service for credit.
- d. Members may transfer from one fire company to another and earn credit for service with each company. Each year of credit for service must be earned while serving with **one** fire company for the entire fiscal year. An explanation follows:

- Members who transfer between companies, or resign from service during a fiscal year, will not receive credit for service for that year.
 - If the member resigns, or transfers, on the last day of the fiscal year, the member will earn credit for service for the year.
- e. An inactive member who later becomes active will retain credit for any prior qualified service.

Total service does not need to be continuous or with the same fire company, however, for each fiscal year, service must be with the same company. (§ 19-17-108, MCA)

Section III: Benefits

To qualify for pension and disability benefits under the VFCA, you must meet certain age and service requirements.

1. Pension Benefits

Full Pension Benefit

A member may retire with a full pension benefit after completing at least 20 years of service and reaching age 55. The base pension monthly benefit is \$150 per month for members eligible for the full pension benefit. The volunteer firefighter does not need to be an active member of a fire company to apply for a pension benefit.

(§§ 19-17-401 and 19-17-404, MCA)

Full Pension Benefit (at least 55 years of age)	
20 Years of Credited Service	Monthly Benefit - \$150.00

Partial Pension Benefit

If circumstances prevent a member from completing 20 years of service, the member may be eligible for a partial pension benefit. To qualify, a member must have at least 10 years of service and be at least age 60.

Partial Pension Benefit (at least 60 years of age)					
Years Service	Monthly Amount	Years Service	Monthly Amount	Years Service	Monthly Amount
1 - 9	\$0.00	13	\$97.50	17	\$127.50
10	\$75.00	14	\$105.00	18	\$135.00
11	\$82.50	15	\$112.50	19	\$142.50
12	\$90.00	16	\$120.00		

Retired members will receive the full or partial pension benefit for life. Any member receiving a full or partial benefit may not be or become an active member of a fire company without the loss of benefits except in limited circumstances as explained below.

Note: For information on survivorship benefits, see page 18.

Return to Active Service

A retired volunteer firefighter who is not receiving a disability benefit under the VFCA may return to active service with a fire company for the duration of a declared emergency. In the event of a declared national, state, or local emergency affecting Montana, retirees can return to service without becoming an active member of the VFCA and without loss of benefits under these limited circumstances. The fire chief has the sole responsibility of deciding who may return to active service and what duties they may perform, after an emergency has been declared. (§19-17-401, MCA)

2. Disability Retirement

A duty-related injury resulting in permanent and total disability will qualify a member for a disability benefit.

Disability Benefit

Disabled members may receive disability benefits without regard to age or to the number of years of service. The disability benefit is calculated by multiplying the base pension benefit by a fraction, the numerator being the member's years of service and the denominator being 20. It is the same as the partial pension benefit (see page 13) except that the numerator can not be less than 10, therefore, members with one through ten years of service will receive the same benefit.

The following table shows the benefits available to disabled members calculated using the base benefit of \$150.00 with 20 years of service. (§§ 19-17-401 and 404, MCA)

Disability Benefit (No minimum age limit.)					
Years Service	Monthly Amount	Years Service	Monthly Amount	Years Service	Monthly Amount
1 - 9	\$75.00	13	\$97.50	17	\$127.50
10	\$75.00	14	\$105.00	18	\$135.00
11	\$82.50	15	\$112.50	19	\$142.50
12	\$90.00	16	\$120.00	20	\$150.00

Disability Reviews

If a member is receiving a disability benefit, the Board may require the member to undergo periodic medical reviews. A medical review will consist of a review of all medical records and a recent medical exam. A physician or surgeon must conduct the medical exam. Any medical review may include specific tests to evaluate the disabling condition. The exam or tests will be done at a place agreed upon by the Board and the member. The doctor must send the results of the exam or test directly to the MPERA. Staff members of the MPERA and the Board's medical expert will review the report and advise the Board. Based on all medical evidence available, the Board will decide whether to continue the member's disability status.

(§19-17-408, MCA)

Disability Benefit Cancellation

After completing a medical review, the Board may cancel a member's disability benefit for any of the following reasons.

1. Based on medical data **provided** by the doctor and member, the Board decides the member's medical condition is no longer permanent and total.
2. The member refused to consent to the medical exam or tests.
3. The member earned more than \$5,500 from employment during the past year. If the member earns less than \$5,500 in any following year, the Board must reinstate the benefit. The member must send a letter to the Board requesting reinstatement.

Canceling a member's disability benefit will not affect any other benefits available to the member. (§19-17-409, MCA)

Section IV: Additional Information

1. Medical Expenses

To qualify for payment of medical expenses, a member must incur an injury or illness while acting in the line of duty. The member must also belong to a fire company **not covered** by worker's compensation insurance. Members must first apply for payment through any other insurance coverage they or the company may have. Once a member exhausts other insurance coverage, the MPERA will pay up to \$25,000 for any remaining medical expense claims approved by the Board.

Treatment does not need to be in a hospital, but must require the services of a doctor or nurse. Payment is limited to the bills received within 36 months of the injury. Total payment may be no more than the necessary and reasonable out-of-pocket expenses or \$25,000, whichever is less.

The Board may permit payment for or replacement of a prosthesis (i.e., an artificial limb or eye). The injury must have occurred while the member was acting in the line of duty. A prosthesis must be necessary because of an injury that resulted in the loss of an arm, hand, leg, foot, eye, or any natural teeth. Payment may be no more than the cost of the prosthesis or \$1,500, whichever is less. Payments to replace a prosthesis are limited to \$1,500 every five years.

To file a claim for medical expenses, a member should contact the MPERA after initial treatment of the injury. The MPERA will provide the form and instruct the member how to complete the form. Claims must be submitted **within one year** of when the injury or illness occurred. Bills received after filing the claim, but within 36 months of the injury or illness, may be added to the claim. A competent medical professional and the member must verify the claim. After the Board approves the claim, the MPERA will pay the business that provided the medical services. (§§ 19-17-501, 502, 504 and 506, MCA)

2. Funeral Expenses

When an active member dies in the line of duty, the Board will pay some or all of the cost of the funeral. Payment may not exceed the reasonable cost or \$1,500, whichever is smaller. Anyone wishing to file a claim for funeral expenses should contact the MPERA for instructions. A survivor, or any person acting for the member's estate, may submit a claim for funeral expenses. Upon Board approval, the MPERA will pay the business that provided the funeral services. (§19-17-501 and 505, MCA)

Note: A member must be included on the current list of membership filed with the county clerk at the time of illness, injury or death to receive any medical or funeral payments. The chief should file a new list of members with the county clerk whenever the membership changes. The MPERA may request a new certified list before paying benefits or claims.

3. Survivorship Benefits

Survivorship benefits may be available to a deceased member's surviving spouse or dependent children. Monthly benefits paid to a survivor will equal the member's full or partial benefit or the disability benefit. Survivorship benefits are limited to 40 months **including** any pension or disability benefits paid to the member before death. If a member receives benefits for 40 months before death, no survivorship benefit is available. At the request of the survivor, a lump sum payment for the survivorship benefit may be made instead of the eligible monthly payments up to 40 months. (§19-17-405, MCA)

4. Taxes on Benefits

Some or all of your retirement benefit will be subject to federal and state income taxes. Since tax law changes often, you should contact a tax professional for advice about specific, up-to-date information concerning state and federal taxes.

Tax Statements

Each year we will send you a Distributions Form (Federal Form 1099R). The 1099R is similar to a W-2 Form. We send the form to all people who receive any payment from the VFCA, not just the member. The 1099R will show the gross taxable amount received during the past calendar year. This form will also show state or federal taxes withheld during the year. We base withholding rates on current federal and state tax law.

Tax Advice

Tax laws that apply to retirement benefits change frequently. You should contact the IRS, State Revenue Department, or a tax expert for advice about exemptions, credits or exclusions that may be available to you.

5. Assignment of Benefits

In very limited cases, the court may assign your VFCA benefits to another person. This includes a Family Law Order (FLO) which must be a judgment, decree or order of a Montana court. Courts from other states may also assign your benefit with a Support Obligation. Support Obligations must meet requirements similar to those for a FLO. (§19-2-907 and 19-2-909, MCA)

Your retirement benefit may not be assigned to another person under ERISA, a federal law governing private pension benefits; nor may a Qualified Domestic Relations Order assign your benefits to another person. However, the IRS may place a levy against your benefit for unpaid taxes.

Family Law Order (FLO)

A FLO may require the MPERA to pay all or part of your benefit or refund to another person. That person is an alternate payee. A Montana court may issue a FLO for child or parental support, spousal maintenance, or marital property rights. The FLO may require that you pay an alternate payee a set sum or percentage of your benefit. For example, the FLO may require you to pay \$75 per month until you pay a set sum of \$2,000. Or, the FLO may require you to pay 50% of your monthly benefit for as long as you get a benefit.

A FLO can not require the MPERA to pay a type of benefit unless that benefit is available to you. Nor can a FLO require an amount or length of payment greater than payable to you. This means a FLO cannot require the MPERA to make any payments before you retire. Also, it may not require payments that are more than the amount the MPERA may pay you. (§ 19-2-907 and 19-2-909 MCA)

6. For More Information

If you want an estimate of your benefit, please contact us in writing. Any estimates you get from any other source may be wrong. The MPERA is not responsible for any information from other sources. You must contact us for application forms if you are considering pension or disability retirement. You should instruct your beneficiaries to contact the MPERA in the event of your death. When you correspond with the MPERA by mail or fax, please include your full name, printed and signed, your Social Security Number, your return address, and your daytime telephone number.

Mailing Address: MPERA
PO Box 200131
Helena MT 59620-0131

FAX Number: 406-444-5428

You may also e-mail requests to the MPERA. Be sure to include your full name, Social Security Number, return address, and daytime telephone number.

E-mail Address: Mpera@state.mt.us

We invite you to visit the MPERA in Helena at 100 North Park Avenue, Suite 220. The MPERA office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m, except on designated state holidays. **It is most helpful for staff if you make an appointment in advance when you are planning to visit our office.** Phone our office at 406-444-3154 or toll free, 877-275-7372. If our phone lines are busy when you call, you may have to leave a voice mail message. Be sure to leave your name, telephone number, and Social Security Number first, then a brief message.

NOTE: To avoid confusion, you should put in writing any questions requesting **specific details** about retirement benefit. We will give you a **specific written response**.

GLOSSARY OF TERMS

Active Member - a volunteer firefighter who is credited with one year of service for the last complete fiscal year. A member who does not receive credit for service for the last complete fiscal year becomes an inactive member.

Benefit - the monthly pension, disability, or survivorship benefit provided by the Volunteer Firefighters' Compensation Act.

Board - the Public Employees' Retirement Board.

Claim - a request from a member, surviving spouse, or dependent child for payment of medical or funeral expenses.

Dependent child - the child of a deceased member who is unmarried and less than 18 years of age.

Disability (permanent and total disability) - the physical condition of a firefighter resulting from a duty related injury that after maximum medical healing, prevents the firefighter from having a reasonable prospect of physically performing regular employment.

Fire company - a fire company that meets the following requirements of § 7-33-2311, MCA.

1. The company is organized in an unincorporated area, town, or village. An unincorporated city, town, or village with less than 1,000 people may form one company; otherwise, they may form only one company for every 1,000 people.
2. A company may have no more than 28 active members listed on the annual certificate which is filed with the MPERA.

The following must also be filed for the fire company to qualify:

1. The presiding officer and secretary must file a list of all members for the current year with the county clerk by September 1 of each year. The certificate must include the following items:
 - a. Date the company was organized.
 - b. Name of the company.
 - c. List of officers, and role of active and honorary members.
2. A fire company must renew the certificate and filing every year on or before September 1.

Fiscal year—the 12-month period that begins on July 1 and ends on June 30 of the following year.

In the line of duty (or duty related) - the member's activities were duties of a volunteer firefighter. Duties include any activity authorized by an officer of the company relating to travel to, participation in, and return from calls for the following: fire protection; medical assistance; search and rescue assistance; and calls for assistance to protect individual or public health and safety. It also includes travel to and participation in fire company meetings; training; and, public service activities, such as parades.

Member - a volunteer firefighter who has service credited under the Volunteer Firefighters' Compensation Act.

MPERA - the Montana Public Employee Retirement Administration.

Retiree or retired member - a member who is receiving full or partial pension benefits from the pension trust fund.

Service - all periods of active membership service. Members must serve with one fire company for the entire fiscal year and must complete at least 30 hours of formal training each fiscal year (July 1 to June 30) to receive credit for service.

Supplemental insurance - insurance carried by a fire company to provide disability or death benefits. Supplemental is insurance other than any insurance required by law, including workers' compensation insurance.

Surviving spouse - the spouse married to the member when the member dies.

Survivorship benefit - the monthly benefit paid to the surviving spouse or dependent children of a deceased member.

Training - a formal program of instruction that has been formulated, supervised, and certified to the board by the chief or supervisor of the fire company. Qualified training does **not** include business meetings, fire hall or vehicle maintenance, or emergency calls.

Volunteer firefighter - an active member of an eligible fire company and who is not paid for services as a firefighter.

Alternate Accessible Format

The MPERA will provide alternative accessible formats of this document upon request. Persons with disabilities, who need an alternative accessible format of this information, should contact the MPERA.

Write to:

Attn: Lucie Willson
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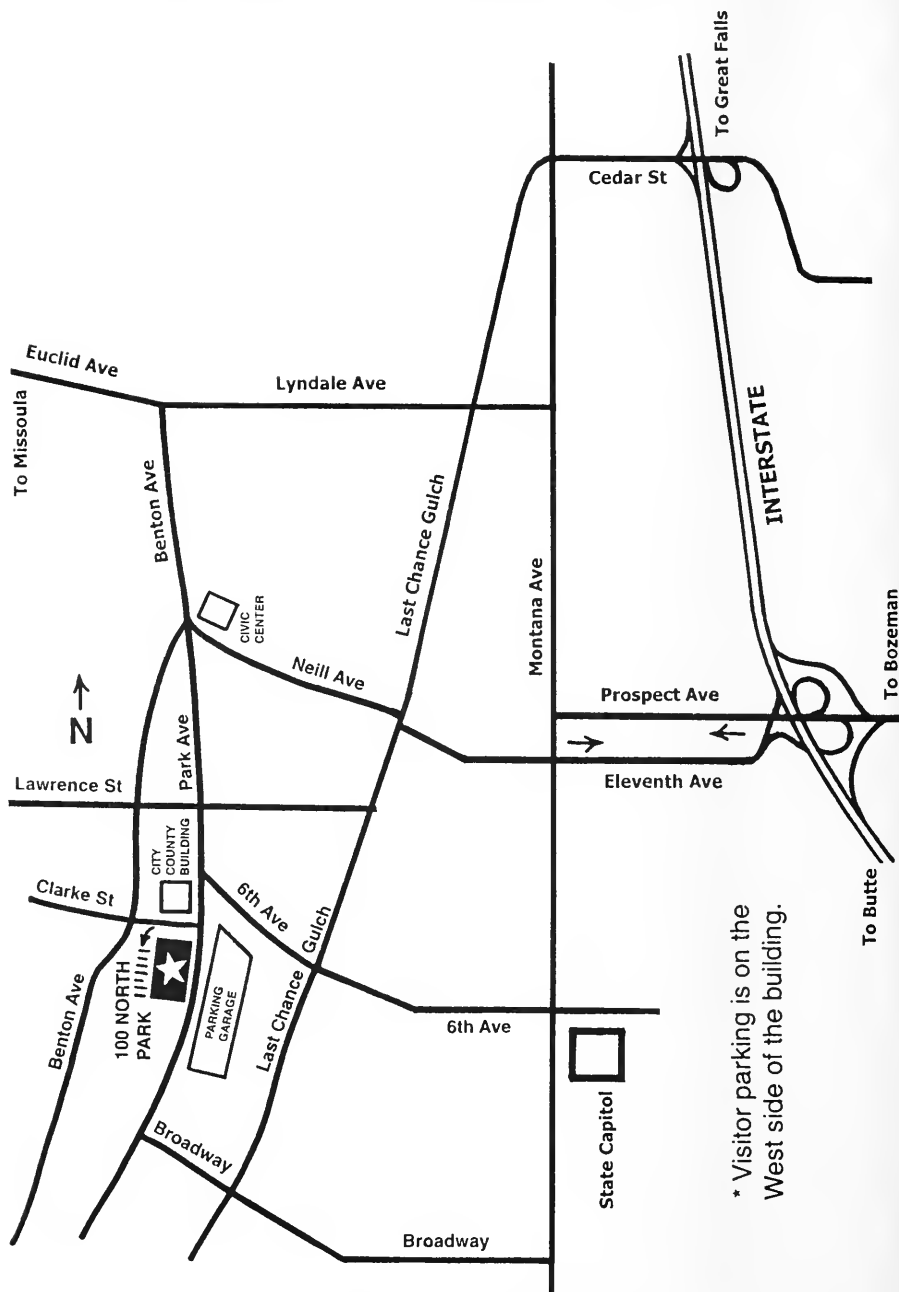
You May Contact the MPERA at:

Telephone: 406-444-3154
Toll Free: 877-275-7372
Fax: 406-444-5428
e-mail: Mpera@state.mt.us

For more information, contact:

Department of Administration
State Personnel Division
Phone: 406-444-3871
TDD no. 406-444-1421.

How to find us in Helena.
100 North Park Avenue, Suite 220



* Visitor parking is on the West side of the building.

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